We are on the verge of finishing our commitment to the American people. We are already in the third year of our plan to balance the budget, the third year of a 7-year plan to balance the budget; we are way ahead of schedule, and we are now about to provide the American people with tax reductions.

What does that mean to a family in Janesville, WI? They have three kids, one headed off to college, and they are going to get help paying the college tuition to the tune of \$1,500. For the other kids that are still home in that family, they are going to get another \$1,000 on top of that.

The tax cuts are being provided at the same time we fulfill our commitment to the American people to balance the Federal budget so that our children in this great country can look forward to a sound financial future and opportunities to live the American dream that we have had.

BALANCE THE BUDGET WITH DISCIPLINE

(Mr. GREEN asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. GREEN. Mr. Speaker, the tax bill crafted by the gentleman from Texas [Mr. ARCHER] has some good items in it. Every American would like to have a tax cut, whether it be an income or estate or a capital gains tax. But I am beginning to fear that we are losing sight of the ball, that we originally came here in the early 1990's to balance the budget.

When President Clinton was elected in 1992 we had a deficit of \$290 billion. This year that deficit is expected to be \$57 billion. What are we seeing now? We are seeing an unfair tax bill that may be passed by this House that will make the tax cuts so large that we will not have that balanced budget, maybe not even by 2002.

Let us pass a reasonable tax cut that treats parents and college students fairly, working parents fairly, and even investors. But let us not lose sight of the ball to balance that budget as soon as we can

DEMOCRATS' CURIOUS DEFINITION OF INCOME

(Mr. BARTLETT of Maryland asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. BARTLETT of Maryland. Mr. Speaker, here is a riddle that is very confusing to Americans: How does your \$35,000 income turn into an income of

\$75,600? Answer: When liberal Democrats are doing the counting.

According to the Census Bureau, 71 percent of the tax cuts from the Republican tax bill will go to people who earn between \$20,000 and \$75,000 a year. However, the administration says that over 77 percent of the tax cuts will go to people earning more than \$75,000 a year.

Who is right? Well, one has to understand that the administration figures what one earns does not count; what the administration counts is one's family economic income.

Note: Say your family's income is \$35,000. To that one will have to add, according to the administration, \$18,000 for the rent one could get if one did not live in his house; \$5,500 for the family health insurance his employer provides; \$3,000 for the buildup in his pension; \$2,000 a year for one's IRA contribution; \$1,500 for the buildup of one's life insurance policy; \$600 for one's parking space at work, and it goes on and on until your income is \$75,600. The administration's tax books are cooked.

COMMON SENSE FOR CONGRESS

(Mr. TRAFICANT asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. TRAFICANT. Mr. Speaker, the White House says that the Republicans help the rich and hurt the poor. From taxes to disaster aid, let there be no mistake: The White House is winning.

But I ask at what expense? Rich versus poor, black versus white, man versus woman, old versus young. Politics of class, politics of race, the politics of fear, the politics of division. Yes, the White House is winning. The White House is winning the political spin battle, but I say to the Congress, unless both parties start to use some common sense and stop cannibalizing one another, the American people will lose this war. All of them. Any party that is that bad would never get elected.

TAX RELIEF FOR THE MIDDLE **CLASS**

(Mr. HEFLEY asked and was given permission to address the House for 1 minute.)

Mr. HEFLEY. Mr. Speaker, has anyone noticed that any tax cut proposal made by Republicans is reflexively labeled tax cuts for the wealthy by the liberal Democrats. Given that the tax cuts in the balanced budget amendment are targeted at middle class taxpayers, I interpret this strange reaction in one of two ways: It means that either they think middle class taxpayers are rich, which must be news to a lot of middle class people who live very modestly, or it means that they really do not like the idea of tax cuts at all, because it means that big government programs cannot expand as fast as they want.

Of course, there could be other interpretations. It could simply reflect the confusion so common among liberal Democrats about whether tax money already belongs to the taxpayers who earned it, or whether the tax money actually belongs to the politicians who then spend it in Washington in ways designated to get themselves reelected. It could also be plain old fashioned envy, a favorite tool of liberals. What-

ever it is, such nonsense should be ignored and the middle class should get tax relief.

EQUITABLE TAX RELIEF FOR **AMERICANS**

(Ms. KILPATRICK asked and was given permission to address the House for 1 minute.)

Ms. KILPATRICK. Mr. Speaker, I first want to offer and ask the Nation to pray for Dr. Betty Shabazz who continues to be blessed and sick in a New York hospital.

I also want to talk about the tax cuts that are before this House of Representatives and this Congress. We all want a tax cut. Democrats want a tax cut. We want the tax cuts to go to the people who most need it, those middle income people who work every day, who take care of their families, who want to send their children to school, and who make under \$40,000 a year.

We want a tax cut. We want it equitable. We want our children to be able

to grow and to learn.

So as this House addresses the tax situation and the cut that will be had by Americans around this country, let us not forget the families, the children, the people who work every day to take care of their children. Let them have the tax cut, those that make \$40,000 and less.

CONFUSION ABOUT GIVING AND TAKING

(Mr. BOB SCHAFFER of Colorado asked and was given permission to address the House for 1 minute.)

Mr. BOB SCHAFFER of Colorado. Mr. Speaker, there seems to be a lot of confusion on the other side of the aisle about who is giving and who is taking. I am talking, of course, about those of my colleagues who believe this liberal baloney about giving, giving the people that which already belongs to them.

Not a day passes in Washington without the left wing of Congress mindlessly repeating something that I hold to be blatantly false, that the politicians are giving anybody a tax break. Only in Washington do people define taking a little less to somehow be giv-

Now, the wealthy, who give the most, sometimes hundreds of times more than anybody else, are not taking from anyone. Yes, Mr. Speaker, that is the key to the liberals' failure to understand this issue. Every time Tiger Woods wins another tournament or Bill Gates brings about another software innovation to the marketplace, or a farmer in Colorado buys another section, no one is worse off by their achievements.

Government takes from them, not the other way around. The term "tax cuts for the rich" is just another liberal euphemism for their genuine belief that the fruits of their labor does not really belong to them, and that these politicians in Washington should have greater claim to it than they do.